

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 8 Months Ending December 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,219,158	1,225,872	6,714 -	99.45
Licenses and Permits	30,588	547,777	607,200	59,423 -	90.21
Intergovernmental Revenue	225,909	1,809,507	3,079,500	1,269,993 -	58.76
Fines, Forfeitures & Penalties	8,111	74,337	145,000	70,663 -	51.27
Public Charges for Services	77,432	548,282	783,272	234,990 -	70.00
Other Fees	20,297	184,811	324,651	139,840 -	56.93
Miscellaneous Revenues	3,028	28,532	64,500	35,968 -	44.24
Other Financing Sources	154,174	1,233,389	1,850,084	616,695 -	66.67
Total Revenues	519,538	5,645,795	8,080,079	2,434,284 -	69.87
OPERATING EXPENSES					
Mayor and City Council	4,902	48,104	65,600	17,496 -	73.33
City Manager	19,820	144,939	212,214	67,275 -	68.30
City Attorney	8,260	64,482	114,000	49,518 -	56.56
City Clerk	12,446	98,224	164,525	66,301 -	59.70
Police Department	225,125	1,738,287	2,617,247	878,960 -	66.42
Fire Department	114,684	1,070,009	1,444,312	374,303 -	74.08
Community Development	26,904	207,566	307,370	99,804 -	67.53
Engineering	20,312	163,722	371,179	207,457 -	44.11
Street Division	161,233	1,018,383	1,565,405	547,022 -	65.06
Cemetery Division	8,558	71,856	115,120	43,264 -	62.42
Municipal Building	59,015	520,362	839,541	319,179 -	61.98
Economic Development	18,528	150,262	224,301	74,039 -	66.99
Total Expenses	679,788	5,296,196	8,040,814	2,744,618 -	65.87
Revenue Over Expenses	160,250 -	349,598	39,265	310,333	

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	914,099.11	933,027.00	(18,927.89)	98.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	97,620.07	98,176.00	(555.93)	99.4
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	74,251.72	74,669.00	(417.28)	99.4
01-11-31500 ROAD & BRIDGE TAX	.00	133,187.44	120,000.00	13,187.44	111.0
TOTAL TAXES	.00	1,219,158.34	1,225,872.00	(6,713.66)	99.5
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	150.00	17,700.00	20,100.00	(2,400.00)	88.1
01-11-32500 FRANCHISE LICENSE	.00	82,285.01	105,000.00	(22,714.99)	78.4
01-11-32510 TELECOMMUNICATIONS TAX	26,703.41	269,774.28	312,000.00	(42,225.72)	86.5
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	400.00	(400.00)	.0
01-11-33100 BUILDING PERMITS	3,735.00	177,617.50	162,000.00	15,617.50	109.6
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	400.00	5,200.00	(4,800.00)	7.7
TOTAL LICENSES & PERMITS	30,588.41	547,776.79	607,200.00	(59,423.21)	90.2
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	50,934.39	458,275.38	766,000.00	(307,724.62)	59.8
01-11-34200 REPLACEMENT TAX	7,487.86	91,221.13	225,000.00	(133,778.87)	40.5
01-11-34400 SALES TAX	153,898.77	1,136,342.80	1,942,500.00	(806,157.20)	58.5
01-11-34450 LOCAL USE TAX	8,986.83	89,362.45	117,000.00	(27,637.55)	76.4
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	29,704.70	29,000.00	704.70	102.4
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	4,601.00	4,601.00	.00	4,601.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	225,908.85	1,809,507.46	3,079,500.00	(1,269,992.54)	58.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	8,110.65	74,337.22	145,000.00	(70,662.78)	51.3
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	8,110.65	74,337.22	145,000.00	(70,662.78)	51.3
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	41,920.73	305,370.26	425,000.00	(119,629.74)	71.9
01-11-36611 AMBULANCE FEES OTHER	8,275.00	40,303.14	105,000.00	(64,696.86)	38.4
01-11-36700 POLICE FEES	3,155.00	45,650.00	38,500.00	7,150.00	118.6
01-11-36800 FIRE PROTECTION FEES	3,730.38	29,843.04	44,772.00	(14,928.96)	66.7
01-11-36900 STREET DIVISION FEES	11,625.91	57,140.28	65,000.00	(7,859.72)	87.9
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,725.00	69,975.00	105,000.00	(35,025.00)	66.6
TOTAL PUBLIC CHARGES FOR SERVICES	77,432.02	548,281.72	783,272.00	(234,990.28)	70.0

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	3,675.00	15,475.00	21,000.00	(5,525.00)	73.7
01-11-37650 GRAVE OPENING WINTER FEE	150.00	150.00	500.00	(350.00)	30.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	56,995.00	85,500.00	(28,505.00)	66.7
01-11-37900 OTHER REVENUES	9,345.92	74,767.36	112,151.00	(37,383.64)	66.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	34,919.35	100,000.00	(65,080.65)	34.9
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	2,504.50	5,500.00	(2,995.50)	45.5
TOTAL OTHER FEES	20,296.92	184,811.21	324,651.00	(139,839.79)	56.9

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	136.19	773.08	10,000.00	(9,226.92)	7.7
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	1,425.00	6,850.00	15,000.00	(8,150.00)	45.7
01-11-38800 CEMETERY RECEIPTS	126.00	2,086.00	4,500.00	(2,414.00)	46.4
01-11-38900 MISCELLANEOUS	1,340.72	17,282.10	32,000.00	(14,717.90)	54.0
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	3,027.91	28,532.43	64,500.00	(35,967.57)	44.2

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	115,602.50	924,820.00	1,387,230.00	(462,410.00)	66.7
01-11-39920 TRANSFER FROM WATER	7,118.92	56,951.36	85,427.00	(28,475.64)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	84,951.36	127,427.00	(42,475.64)	66.7
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	166,666.64	250,000.00	(83,333.36)	66.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL OTHER FINANCING SOURCES	154,173.67	1,233,389.36	1,850,084.00	(616,694.64)	66.7
TOTAL FUND REVENUE	519,538.43	5,645,794.53	8,080,079.00	(2,434,284.47)	69.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	4,342.01	34,531.29	50,500.00	(15,968.71)	68.4
01-12-43100-000	SALARIES	.00	.00	.00	.00	.0
01-12-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000	PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000	DUES	.00	1,755.00	2,000.00	(245.00)	87.8
01-12-56200-000	TRAVEL EXPENSES	387.23	1,438.55	7,000.00	(5,561.45)	20.6
01-12-56500-000	PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000	CONFERENCE EXPENSES	.00	3,402.94	2,500.00	902.94	136.1
01-12-59200-000	GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000	OFFICE SUPPLIES	31.99	307.33	500.00	(192.67)	61.5
01-12-83000-000	EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000	COMMUNITY RELATIONS	141.00	300.80	500.00	(199.20)	60.2
01-12-91200-000	RECRUITMENT	.00	6,368.16	.00	6,368.16	.0
	TOTAL MAYOR/CITY COUNCIL	4,902.23	48,104.07	65,600.00	(17,495.93)	73.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,763.34	60,710.97	107,886.00 (	47,175.03)	56.3
01-13-42100-000 SALARIES (FULL-TIME)	.00	458.16	.00	458.16	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	239.99	10,353.48	.00	10,353.48	.0
01-13-42500-000 SICK	32.73	490.89	.00	490.89	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,725.14	13,284.71	18,514.00 (	5,229.29)	71.8
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	550.00	8,500.00 (	7,950.00)	6.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	993.99	3,359.28	7,075.00 (	3,715.72)	47.5
01-13-55300-000 PUBLISHING	.00	29.55	1,500.00 (	1,470.45)	2.0
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	436.00	600.00 (	164.00)	72.7
01-13-56200-000 TRAVEL EXPENSES	178.13	1,584.91	3,500.00 (	1,915.09)	45.3
01-13-56300-000 TRAINING	45.00	105.00	700.00 (	595.00)	15.0
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	72.00	500.00 (	428.00)	14.4
01-13-56600-000 CONFERENCE	.00	250.00	1,200.00 (	950.00)	20.8
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	39.22	820.60	1,500.00 (	679.40)	54.7
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	428.25	3,218.25	6,000.00 (	2,781.75)	53.6
TOTAL CITY CLERK	12,445.79	98,223.80	164,525.00 (	66,301.20)	59.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>						
01-17-42100-000	SALARIES (FULL-TIME)	2,733.77	20,732.81	35,175.00 (	14,442.19)	58.9
01-17-42200-000	SALARIES-PART-TIME	911.75	7,053.47	10,920.00 (	3,866.53)	64.6
01-17-42300-000	SALARY EXPENSE-OVERTIME	.00	49.88	510.00 (	460.12)	9.8
01-17-42400-000	VACATION	35.31	2,489.92	.00	2,489.92	.0
01-17-42500-000	SICK	197.14	541.78	.00	541.78	.0
01-17-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000	HEALTH INSURANCE	1,146.52	8,725.82	13,002.00 (	4,276.18)	67.1
01-17-47100-000	UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000	MAINTENANCE (BUILDING)	724.91	2,360.73	15,000.00 (	12,639.27)	15.7
01-17-51300-000	MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000	MAINTENANCE (GROUNDS)	.00	321.00	.00	321.00	.0
01-17-52900-000	MAINTENANCE (OTHER)	26.46	1,538.86	2,500.00 (	961.14)	61.6
01-17-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000	JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000	NETWORK ADMINISTRATION	19,540.25	156,322.00	234,483.00 (	78,161.00)	66.7
01-17-54900-000	OTHER PROFESSIONAL SERVICES	.00	22,201.26	21,500.00	701.26	103.3
01-17-55100-000	POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000	TELEPHONE	369.15	2,430.62	4,000.00 (	1,569.38)	60.8
01-17-55300-000	PUBLISHING	.00	.00	400.00 (	400.00)	.0
01-17-56200-000	TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000	UTILITIES	6,556.84	35,174.41	60,000.00 (	24,825.59)	58.6
01-17-57200-000	STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000	GARBAGE DISPOSAL/RECYCLING	40.00	320.00	500.00 (	180.00)	64.0
01-17-57900-000	OTHER CONTRACTUAL SERVICES	47.24	25,535.16	26,000.00 (	464.84)	98.2
01-17-59500-000	PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000	MAINTENANCE SUPPLIES	1.43	16.85	.00	16.85	.0
01-17-61100-000	MAINTENANCE BUILDING	26.99	721.97	3,000.00 (	2,278.03)	24.1
01-17-61200-000	MAINTENANCE (EQUIPMENT)	13.03	62.30	500.00 (	437.70)	12.5
01-17-61300-000	SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000	MAINTENANCE (GROUNDS)	6.82	41.50	1,700.00 (	1,658.50)	2.4
01-17-62900-000	MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000	OFFICE SUPPLIES	(4.55)	943.43	4,000.00 (	3,056.57)	23.6
01-17-65400-000	GENERAL SUPPLIES	306.80	2,943.97	5,000.00 (	2,056.03)	58.9
01-17-71000-000	PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000	INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000	INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000	LAND	.00	.00	.00	.00	.0
01-17-82000-000	BUILDING	66.05	16,682.15	20,000.00 (	3,317.85)	83.4
01-17-83000-000	EQUIPMENT	.00	906.53	1,100.00 (	193.47)	82.4
01-17-89000-000	OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000	COMMUNITY RELATIONS	414.85	1,186.58	25,000.00 (	23,813.42)	4.8
01-17-92000-000	CONTINGENCY	.00	.00	40,000.00 (	40,000.00)	.0
01-17-92900-000	MISCELLANEOUS CHARGES	.00	.00	1,000.00 (	1,000.00)	.0
01-17-99900-000	INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000	TRANSFER AMBULANCE FUND	9,500.00	76,000.00	114,000.00 (	38,000.00)	66.7
01-17-99920-000	TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000	TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000	TRANSFER ADMIN SERVICE	16,354.25	130,834.00	196,251.00 (	65,417.00)	66.7
TOTAL MUNICIPAL BUILDING		59,015.01	520,362.48	839,541.00 (	319,178.52)	62.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	7,075.00	46,512.99	72,600.00 (	26,087.01)	64.1
01-18-53310-000 DEVELOPER LEGAL EXPENSE	1,185.00	17,663.00	40,000.00 (	22,337.00)	44.2
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	66.00	100.00 (	34.00)	66.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	240.00	100.00	140.00	240.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 8,260.00	 64,481.99	 114,000.00 (	49,518.01)	 56.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	15,193.61	120,396.87	178,500.00 (	58,103.13)	67.5
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	493.71	3,056.17	.00	3,056.17	.0
01-19-42500-000 SICK PAY	201.14	590.23	.00	590.23	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,729.42	12,184.23	18,514.00 (	6,329.77)	65.8
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	2,000.00	2,000.00	5,000.00 (	3,000.00)	40.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	69.73	904.79	1,500.00 (	595.21)	60.3
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	.00	1,803.37	1,000.00	803.37	180.3
01-19-56200-000 TRAVEL EXPENSES	77.56	580.10	1,500.00 (	919.90)	38.7
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	9.50	500.00 (	490.50)	1.9
01-19-56600-000 CONFERENCE EXPENSES	.00	1,355.71	1,000.00	355.71	135.6
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	787.52	1,000.00 (	212.48)	78.8
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	542.60	1,000.00 (	457.40)	54.3
01-19-91100-000 COMMUNITY RELATIONS	55.00	727.72	2,000.00 (	1,272.28)	36.4
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	19,820.17	144,938.81	212,214.00 (	67,275.19)	68.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT		104,443.20	876,111.15	1,395,880.00	(519,768.85)	62.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

PUBLIC SAFETY

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	155,084.18	1,034,969.73	1,563,381.00 (	528,411.27)	66.2
01-21-42200-000 SALARIES - PART-TIME	2,307.04	13,525.29	73,630.00 (	60,104.71)	18.4
01-21-42300-000 SALARIES - OVERTIME	13,899.84	82,413.43	114,240.00 (	31,826.57)	72.1
01-21-42400-000 SALARIES - VACATION PAY	9,933.29	78,143.28	102,000.00 (	23,856.72)	76.6
01-21-42500-000 SALARIES - SICK PAY	2,454.08	12,527.32	22,440.00 (	9,912.68)	55.8
01-21-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	1,145.71	10,005.34	18,000.00 (	7,994.66)	55.6
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	119,932.26	120,488.00 (	555.74)	99.5
01-21-45100-000 HEALTH INSURANCE	26,455.88	197,220.03	283,642.00 (	86,421.97)	69.5
01-21-47100-000 UNIFORM ALLOWANCE	103.90	11,751.88	20,000.00 (	8,248.12)	58.8
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	915.02	13,813.81	26,000.00 (	12,186.19)	53.1
01-21-51300-000 MAINTENANCE - VEHICLE	1,644.43	14,465.64	20,000.00 (	5,534.36)	72.3
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	1,598.96	1,000.00	598.96	159.9
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,791.58	20,000.00 (	2,208.42)	89.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	620.00	2,000.00 (	1,380.00)	31.0
01-21-55100-000 POSTAGE	16.15	262.88	1,000.00 (	737.12)	26.3
01-21-55200-000 TELEPHONE	1,829.24	10,543.85	20,000.00 (	9,456.15)	52.7
01-21-55300-000 PUBLISHING	.00	198.00	1,500.00 (	1,302.00)	13.2
01-21-55400-000 PRINTING	408.15	948.15	2,500.00 (	1,551.85)	37.9
01-21-56100-000 DUES	.00	96.50	2,200.00 (	2,103.50)	4.4
01-21-56200-000 TRAVEL EXPENSES	49.11	947.92	2,000.00 (	1,052.08)	47.4
01-21-56300-000 TRAINING	.00	7,423.88	15,000.00 (	7,576.12)	49.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-21-57100-000 UTILITIES	97.14	857.98	1,176.00 (	318.02)	73.0
01-21-57800-000 ANIMAL CONTROL	1,148.50	3,376.35	7,000.00 (	3,623.65)	48.2
01-21-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-21-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-21-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-21-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00 (	500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	311.28	1,804.22	3,000.00 (	1,195.78)	60.1
01-21-65100-000 OFFICE SUPPLIES	2,032.92	6,311.67	8,500.00 (	2,188.33)	74.3
01-21-65200-000 OPERATING SUPPLIES	549.80	4,245.54	10,000.00 (	5,754.46)	42.5
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,511.73	41,824.31	58,000.00 (	16,175.69)	72.1
01-21-65800-000 PRISONER SUPPLIES	.00	129.00	1,000.00 (	871.00)	12.9
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	43.32	300.00 (	256.68)	14.4
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00 (	2,618.04)	40,000.00 (	42,618.04)	(6.6)
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	127.25	52,558.51	54,000.00 (	1,441.49)	97.3
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	100.00	554.07	2,500.00 (	1,945.93)	22.2
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
		-----	-----	-----	-----	-----
TOTAL POLICE DEPARTMENT		225,124.64	1,738,286.66	2,617,247.00	(878,960.34)	66.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>						
01-22-42100-000	SALARIES - REGULAR	74,379.60	550,434.92	861,900.00 (	311,465.08)	63.9
01-22-42200-000	SALARIES - PART-TIME	3,628.75	41,768.70	58,300.00 (	16,531.30)	71.6
01-22-42300-000	SALARY EXPENSE - OVERTIME	5,611.76	93,821.72	106,080.00 (	12,258.28)	88.4
01-22-42400-000	SALARIES - VACATION PAY	1,845.24	56,656.23	.00	56,656.23	.0
01-22-42500-000	SALARIES - SICK PAY	1,147.32	12,862.36	.00	12,862.36	.0
01-22-42700-000	SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000	CONTRIBUTION TO FIRE PENSION	.00	91,221.52	91,639.00 (	417.48)	99.5
01-22-45100-000	HEALTH INSURANCE	13,501.75	104,974.67	154,043.00 (	49,068.33)	68.2
01-22-45300-000	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000	UNIFORM ALLOWANCE	1,591.05	11,663.76	9,800.00	1,863.76	119.0
01-22-47400-000	CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000	MAINTENANCE SERVICE - BUILDING	779.52	1,915.02	8,000.00 (	6,084.98)	23.9
01-22-51200-000	MAINTENANCE SERVICE -EQUIPMENT	.00	7,781.27	6,000.00	1,781.27	129.7
01-22-51300-000	MAINTENANCE SERVICE - VEHICLE	.00	4,956.68	8,000.00 (	3,043.32)	62.0
01-22-53200-000	ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000	MEDICAL SERVICES	.00	280.00	4,500.00 (	4,220.00)	6.2
01-22-53700-000	DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000	OTHER PROFESSIONAL SERVICES	2,944.39	24,019.83	35,000.00 (	10,980.17)	68.6
01-22-55100-000	POSTAGE	46.56	113.94	200.00 (	86.06)	57.0
01-22-55200-000	TELEPHONE	1,131.42	5,404.02	8,300.00 (	2,895.98)	65.1
01-22-55400-000	PRINTING	.00	683.17	500.00	183.17	136.6
01-22-56100-000	DUES	.00	1,049.00	1,000.00	49.00	104.9
01-22-56200-000	TRAVEL EXPENSES	.00	1,697.67	1,750.00 (	52.33)	97.0
01-22-56300-000	TRAINING	250.00	3,713.25	8,500.00 (	4,786.75)	43.7
01-22-56400-000	TUITION REIMBURSEMENT	.00	810.68	2,500.00 (	1,689.32)	32.4
01-22-56500-000	PUBLICATIONS	190.00	883.16	1,500.00 (	616.84)	58.9
01-22-57100-000	UTILITIES	3,392.21	21,614.12	30,300.00 (	8,685.88)	71.3
01-22-59200-000	GENERAL INSURANCE	.00	.00	1,000.00 (	1,000.00)	.0
01-22-59400-000	LEASE OR RENTALS	.00	3,225.00	2,100.00	1,125.00	153.6
01-22-61000-000	MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000	MAINTENANCE SUPPLIES -BUILDING	77.76	2,584.37	3,000.00 (	415.63)	86.2
01-22-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	97.05	3,224.99	5,000.00 (	1,775.01)	64.5
01-22-61300-000	MAINTENANCE SUPPLIES - VEHICLE	690.97	1,853.89	5,000.00 (	3,146.11)	37.1
01-22-65000-000	GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000	OFFICE SUPPLIES	144.06	2,199.43	2,500.00 (	300.57)	88.0
01-22-65200-000	OPERATING SUPPLIES	1,685.52	7,438.98	12,000.00 (	4,561.02)	62.0
01-22-65400-000	JANITORIAL SUPPLIES	239.75	1,377.46	2,500.00 (	1,122.54)	55.1
01-22-65500-000	AUTOMOTIVE FUEL/OIL	1,309.66	10,778.75	11,000.00 (	221.25)	98.0
01-22-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00 (	1,000.00)	.00 (	1,000.00)	.0
01-22-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	2,400.00 (	2,400.00)	.0
01-22-91100-000	COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000	FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000	INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT		114,684.34	1,070,008.56	1,444,312.00 (	374,303.44)	74.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	339,808.98	2,808,295.22	4,061,559.00	(1,253,263.78)	69.1	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC WORKS</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	50,370.50	383,878.96	618,446.00	(234,567.04)	62.1
01-41-42200-000	SALARIES (PART-TIME)	.00	12,227.57	12,000.00	227.57	101.9
01-41-42300-000	SALARY EXPENSE-OVERTIME	2,632.47	8,148.88	55,080.00	(46,931.12)	14.8
01-41-42400-000	VACATION	2,263.06	32,701.30	.00	32,701.30	.0
01-41-42500-000	SICK	447.59	3,491.56	.00	3,491.56	.0
01-41-42600-000	SALARIES-PAGER PAY	2,467.43	11,058.78	18,600.00	(7,541.22)	59.5
01-41-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000	HEALTH INSURANCE	10,346.96	78,761.99	109,029.00	(30,267.01)	72.2
01-41-47100-000	UNIFORM ALLOWANCE	60.00	495.00	1,000.00	(505.00)	49.5
01-41-47200-000	AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000	CLOTHING ACQUISITION	.00	1,645.24	2,000.00	(354.76)	82.3
01-41-51100-000	MAINTENANCE (BUILDING)	398.75	548.75	2,500.00	(1,951.25)	22.0
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	3,048.88	16,500.00	(13,451.12)	18.5
01-41-51300-000	MAINT.SERVICE-VEHICLE	219.46	8,492.98	15,000.00	(6,507.02)	56.6
01-41-51400-000	MAINTENANCE STREET	.00	16,797.53	23,500.00	(6,702.47)	71.5
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	3,921.00	5,000.00	(1,079.00)	78.4
01-41-53200-000	ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000	JANITORIAL SERVICES	189.40	1,911.24	3,000.00	(1,088.76)	63.7
01-41-54900-000	OTHER PROFESSIONAL SERVICES	.00	9,525.04	12,500.00	(2,974.96)	76.2
01-41-55100-000	POSTAGE	36.85	57.18	200.00	(142.82)	28.6
01-41-55200-000	TELEPHONE	429.70	3,094.64	4,900.00	(1,805.36)	63.2
01-41-55300-000	PUBLISHING	.00	418.64	350.00	68.64	119.6
01-41-55600-000	DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000	TRAVEL EXPENSES	.00	24.79	500.00	(475.21)	5.0
01-41-56300-000	TRAINING	120.00	120.00	1,500.00	(1,380.00)	8.0
01-41-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000	UTILITIES	1,122.48	7,471.99	16,000.00	(8,528.01)	46.7
01-41-57200-000	STREET LIGHTING	14,417.20	90,695.53	146,500.00	(55,804.47)	61.9
01-41-57800-000	ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000	LEASE OR RENTALS	1,600.00	1,600.00	3,000.00	(1,400.00)	53.3
01-41-61100-000	MAINTENANCE BUILDING	1,695.78	2,247.69	3,000.00	(752.31)	74.9
01-41-61200-000	MAINTENANCE (EQUIPMENT)	474.68	9,875.28	16,000.00	(6,124.72)	61.7
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	2,773.14	21,292.34	35,000.00	(13,707.66)	60.8
01-41-61400-000	SUPPLIES STREETS	4,620.30	42,836.01	50,000.00	(7,163.99)	85.7
01-41-61600-000	SUPPLIES SNOW REMOVAL	24,336.10	24,336.10	105,000.00	(80,663.90)	23.2
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	326.78	6,050.14	15,000.00	(8,949.86)	40.3
01-41-62900-000	SUPPLIES OTHER	347.89	5,510.64	10,000.00	(4,489.36)	55.1
01-41-65100-000	OFFICE SUPPLIES	142.40	1,364.56	1,500.00	(135.44)	91.0
01-41-65200-000	OPERATING SUPPLIES	750.63	3,810.44	8,000.00	(4,189.56)	47.6
01-41-65300-000	SMALL TOOLS	125.45	1,394.55	3,500.00	(2,105.45)	39.8
01-41-65400-000	JANITORIAL SUPPLIES	.00	408.61	1,000.00	(591.39)	40.9
01-41-65500-000	GASOLINE/OIL	6,727.46	44,741.20	80,000.00	(15,258.80)	74.6
01-41-66100-000	SAFETY SUPPLIES	.00	1,477.29	3,500.00	(2,022.71)	42.2
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	73,372.82	73,800.00	(427.18)	99.4
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	31,791.00	99,528.30	102,000.00	(2,471.70)	97.6
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION		161,233.46	1,018,383.44	1,565,405.00	(547,021.56)	65.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,972.40	34,970.67	58,344.00 (	23,373.33)	59.9
01-46-42200-000 SALARIES (PART-TIME)	.00	4,277.63	8,000.00 (	3,722.37)	53.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	363.16	649.64	6,324.00 (	5,674.36)	10.3
01-46-42400-000 VACATION	.00	4,368.71	.00	4,368.71	.0
01-46-42500-000 SICK PAY	.00	56.14	.00	56.14	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	1,146.72	8,726.22	13,002.00 (	4,275.78)	67.1
01-46-47100-000 UNIFORM ALLOWANCE	20.00	180.00	300.00 (	120.00)	60.0
01-46-47300-000 CLOTHING ACQUISITION	.00	263.49	200.00	63.49	131.8
01-46-51100-000 MAINTENANCE (BUILDING)	282.00	282.00	500.00 (	218.00)	56.4
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	719.70	1,000.00 (	280.30)	72.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,605.00	3,000.00 (	395.00)	86.8
01-46-55200-000 TELEPHONE	82.37	417.67	900.00 (	482.33)	46.4
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	325.73	1,177.16	2,200.00 (	1,022.84)	53.5
01-46-61100-000 MAINTENANCE BUILDING	77.90	77.90	300.00 (	222.10)	26.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	358.56	427.51	1,200.00 (	772.49)	35.6
01-46-61300-000 SUPPLIES (VEHICLE)	164.33	652.50	500.00	152.50	130.5
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	233.01	298.51	1,500.00 (	1,201.49)	19.9
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	326.33	399.34	1,500.00 (	1,100.66)	26.6
01-46-65300-000 SMALL TOOLS	47.69	47.69	1,000.00 (	952.31)	4.8
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	158.17	3,791.63	5,500.00 (	1,708.37)	68.9
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	7,037.00	7,500.00 (	463.00)	93.8
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	8,558.37	71,856.11	115,120.00 (	43,263.89)	62.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,782.49	90,491.58	206,749.00 (	116,257.42)	43.8
01-48-42200-000 SALARIES-PART-TIME	2,930.86	3,305.43	11,280.00 (	7,974.57)	29.3
01-48-42400-000 VACATION	1,307.69	5,625.11	.00	5,625.11	.0
01-48-42500-000 SICK	41.82	850.45	.00	850.45	.0
01-48-45100-000 HEALTH INSURANCE	2,293.44	17,452.44	27,000.00 (	9,547.56)	64.6
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	398.50	1,000.00 (	601.50)	39.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	1,409.94	1,450.00 (	40.06)	97.2
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	1,493.10	28,986.70	88,000.00 (	59,013.30)	32.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	68.46	2,513.09	3,200.00 (	686.91)	78.5
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	246.05	1,306.97	2,400.00 (	1,093.03)	54.5
01-48-55300-000 PUBLISHING	.00	65.00	250.00 (	185.00)	26.0
01-48-56100-000 DUES	261.00	387.00	500.00 (	113.00)	77.4
01-48-56200-000 TRAVEL EXPENSES	77.92	157.92	1,600.00 (	1,442.08)	9.9
01-48-56300-000 TRAINING	.00	238.00	1,000.00 (	762.00)	23.8
01-48-56500-000 PUBLICATIONS	.00	144.50	600.00 (	455.50)	24.1
01-48-57100-000 UTILITIES	507.45	2,200.33	3,500.00 (	1,299.67)	62.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	18.42	180.64	2,800.00 (	2,619.36)	6.5
01-48-65100-000 OFFICE SUPPLIES	16.99	187.18	1,300.00 (	1,112.82)	14.4
01-48-65300-000 SMALL TOOLS	.00	526.16	700.00 (	173.84)	75.2
01-48-65400-000 JANITORIAL SUPPLIES	13.40	251.72	400.00 (	148.28)	62.9
01-48-65500-000 GASOLINE & OIL	253.39	2,623.20	2,800.00 (	176.80)	93.7
01-48-67000-000 PRINT MATERIALS	.00	7.75	150.00 (	142.25)	5.2
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	6,500.00 (	6,500.00)	.0
01-48-82000-000 BUILDING	.00	.00	2,200.00 (	2,200.00)	.0
01-48-83000-000 EQUIPMENT	.00	3,519.21	3,400.00	119.21	103.5
01-48-84000-000 VEHICLES	.00	893.00	.00	893.00	.0
01-48-87000-000 FURNITURE	.00	.00	900.00 (	900.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
 TOTAL ENGINEERING	 20,312.48	 163,721.82	 371,179.00 (	207,457.18)	 44.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	190,104.31	1,253,961.37	2,051,704.00	(797,742.63)	61.1	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	14,036.71	132,872.65	226,317.00 (	93,444.35)	58.7
01-44-42200-000 SALARIES (PART-TIME)	694.87	10,598.67	16,974.00 (	6,375.33)	62.4
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	7,423.87	22,605.67	.00	22,605.67	.0
01-44-42500-000 SICK	616.62	851.89	.00	851.89	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	3,475.32	26,659.42	37,029.00 (	10,369.58)	72.0
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	648.27	1,000.00 (	351.73)	64.8
01-44-52900-000 NUISANCE ABATEMENT	.00	2,299.00	1,000.00	1,299.00	229.9
01-44-53000-000 PROFESSIONAL SERVICES	.00	798.75	.00	798.75	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,185.71	10,000.00 (	7,814.29)	21.9
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	92.58	1,043.94	2,000.00 (	956.06)	52.2
01-44-55300-000 PUBLISHING	192.08	2,767.86	2,000.00	767.86	138.4
01-44-55400-000 PRINTING	.00	95.00	1,000.00 (	905.00)	9.5
01-44-56100-000 DUES	125.00	1,384.00	1,100.00	284.00	125.8
01-44-56200-000 TRAVEL EXPENSES	.00	93.62	500.00 (	406.38)	18.7
01-44-56300-000 TRAINING	.00	29.00	1,200.00 (	1,171.00)	2.4
01-44-56500-000 PUBLICATIONS	.00	168.50	1,000.00 (	831.50)	16.9
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	750.00 (	750.00)	.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	66.54	400.00 (	333.46)	16.6
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	71.88	749.38	1,500.00 (	750.62)	50.0
01-44-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-44-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
01-44-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	174.57	1,457.62	2,000.00 (	542.38)	72.9
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	190.88	600.00 (	409.12)	31.8
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	500.00 (	500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	26,903.50	207,566.37	307,370.00 (	99,803.63)	67.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	10,401.69	78,491.76	124,193.00 (	45,701.24)	63.2
01-61-42100-000 SALARIES (FULL-TIME)	3,399.30	30,657.38	46,342.00 (	15,684.62)	66.2
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,037.92	5,898.29	.00	5,898.29	.0
01-61-42500-000 SICK	.00	2,691.03	.00	2,691.03	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,876.14	22,029.24	31,516.00 (	9,486.76)	69.9
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	3,100.50	3,500.00 (	399.50)	88.6
01-61-55100-000 POSTAGE	.00	71.36	250.00 (	178.64)	28.5
01-61-55200-000 TELEPHONE	159.99	1,105.58	3,000.00 (	1,894.42)	36.9
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	250.00	500.00 (	250.00)	50.0
01-61-56200-000 TRAVEL EXPENSES	59.62	1,371.76	3,000.00 (	1,628.24)	45.7
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	653.63	1,000.00 (	346.37)	65.4
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	80.45	960.41	1,500.00 (	539.59)	64.0
01-61-65200-000 OPERATING SUPPLIES	239.96	330.38	500.00 (	169.62)	66.1
01-61-83000-000 EQUIPMENT	.00	2,256.30	7,000.00 (	4,743.70)	32.2
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	273.19	394.69	750.00 (	355.31)	52.6
TOTAL ECONOMIC DEVELOPMENT	18,528.26	150,262.31	224,301.00 (	74,038.69)	67.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	45,431.76	357,828.68	531,671.00	(173,842.32)	67.3
TOTAL FUND EXPENDITURES	679,788.25	5,296,196.42	8,040,814.00	(2,744,617.58)	65.9
NET REVENUE OVER EXPENDITURES	(160,249.82)	349,598.11	39,265.00	310,333.11	890.4

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 8 Months Ending December 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	29,919	31,100	1,181 -	96.20
Insurance	7,274	153,207	147,246	5,961	104.05
Illinois Municipal Retirement	7	217,006	218,049	1,043 -	99.52
Social Security	7	175,056	176,177	1,121 -	99.36
Ambulance	9,597	76,903	116,000	39,097 -	66.30
Economic Development	0	0	0	0	.00
Motor Fuel Tax	517,083	752,229	1,096,542	344,313 -	68.60
Utility Tax	29,580	247,285	350,200	102,916 -	70.61
Travel and Tourism	14,622	148,436	240,200	91,764 -	61.80
Sales Tax	85,902	622,208	884,500	262,292 -	70.35
TIF	49,551	552,081	538,554	13,527	102.51
Foreign Fire Insurance	0	18	18,060	18,042 -	.10
Capital Improvement	326,301	1,085,658	5,344,284	4,258,626 -	20.31
Stormwater Management	958	37,256	41,300	4,044 -	90.21
Technology Park	9	109	516,200	516,091 -	.02
Debt Service	0	0	0	0	.00
Solid Waste	24,149	405,726	855,500	449,774 -	47.43
Technology Center	88,701	372,886	560,010	187,124 -	66.59
Airport	40,604	625,562	1,765,196	1,139,634 -	35.44
Railroad	43,838	352,768	5,296,500	4,943,732 -	6.66
Health Insurance	105,956	849,913	1,547,500	697,587 -	54.92
Administrative Services	47,834	382,672	574,008	191,336 -	66.67
Total Revenues	1,391,971	7,086,898	20,317,126	13,230,228 -	34.88

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 8 Months Ending December 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	297	28,848	31,000	2,152 -	93.06
Insurance	12,165	164,322	276,000	111,678 -	59.54
Illinois Municipal Retirement	19,568	147,604	222,360	74,756 -	66.38
Social Security	17,262	131,019	188,700	57,681 -	69.43
Ambulance	1,923	24,986	209,800	184,814 -	11.91
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	207,482	1,310,142	1,102,660 -	15.84
Utility Tax	10,821	304,767	535,000	230,233 -	56.97
Travel and Tourism	346	125,336	307,800	182,464 -	40.72
Sales Tax	49,551	671,049	2,158,018	1,486,969 -	31.10
TIF	650	1,838,192	2,278,373	440,181 -	80.68
Foreign Fire Insurance	0	8,343	16,000	7,657 -	52.14
Capital Improvement	662,586	1,360,708	5,710,284	4,349,576 -	23.83
Stormwater Management	0	9,273	311,000	301,727 -	2.98
Technology Park	0	36,768	276,048	239,280 -	13.32
Debt Service	0	0	0	0	.00
Solid Waste	73,526	593,344	942,407	349,063 -	62.96
Technology Center	37,140	309,840	319,883	10,043 -	96.86
Airport	29,620	677,903	1,808,183	1,130,280 -	37.49
Railroad	56,652	967,258	5,519,312	4,552,054 -	17.52
Health Insurance	138,975	1,047,702	1,535,000	487,298 -	68.25
Administrative Services	42,146	328,173	582,058	253,885 -	56.38
Total Expenses	1,153,229	8,982,917	24,537,368	15,554,451 -	36.61
Revenue Over Expenses	238,743	1,896,019 -	4,220,242 -	2,324,223	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND December 31, 2011 and 2010

	December 31, 2011	December 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	17,416,535	14,674,758
Less: Accumulated Depreciation	(4,956,954)	(4,584,459)
Net Plant in Service	12,459,581	10,090,299
CURRENT ASSETS		
Cash & Investments	463,489	602,656
Customer Accounts Receivable	212,287	190,772
Other Accounts Receivable	52,067	53,769
Inventory		15,525
Prepaid Expenses	8,925	8,324
Total Current Assets	736,768	871,047
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	13,196,349	10,961,346
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	10,088,217	7,769,496
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,271,905	7,953,184
LIABILITIES		
Current Liabilities:		
Accounts Payable	37,086	18,426
Accrued Liabilities	76,485	51,836
Total Current Liabilities	113,571	70,262
Non-Current Liabilities:		
Note Payable - Associated Company	2,810,874	2,937,900
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,810,874	2,937,900
Total Liabilities	2,924,445	3,008,162
TOTAL LIABILITIES AND EQUITY	13,196,349	10,961,346

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending December 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	496,272	504,844	(8,571)	98.3
Commercial Sales	354,869	356,159	(1,290)	99.6
Industrial Sales	346,610	391,517	(44,906)	88.5
Interdepartmental Sales	10,170	10,871	(700)	93.6
Other Operating Revenues	79,115	62,754	16,361	126.1
Total Operating Revenues	1,287,036	1,326,144	(39,107)	97.1
OPERATING EXPENSES				
Source of Supply - Operations	134,487	152,474	(17,987)	88.2
Source of Supply - Maintenance	(5,913)	17,973	(23,885)	(32.9)
Water Treatment - Operations	95,212	88,805	6,407	107.2
Water Treatment - Maintenance	7,374	5,819	1,555	126.7
Distribution - Operations	51,213	58,862	(7,650)	87.0
Distribution - Maintenance	194,522	159,235	35,287	122.2
Customer Accounts	69,415	65,590	3,824	105.8
Administrative and General	76,901	84,162	(7,261)	91.4
Depreciation	238,571	224,030	14,542	106.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	861,783	856,950	4,832	100.6
Operating Income (Loss)	425,253	469,193	(43,940)	90.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	400	760	(360)	52.6
Investment Income	884	810	74	109.2
Merchandising, Jobbing & Contract Income	1,009	1,511	(503)	66.7
Merchandising, Jobbing & Contract Expense	(871)	(630)	(241)	(138.2)
Interest Expense	(8,232)	(16,353)	8,121	(50.3)
Total Non-Operating Revenue (Expense)	(6,810)	(13,902)	7,092	(49.0)
Net Income Before Amortizations	418,443	455,291	(36,848)	91.9
Amortization of Contributions in Aid of Construction				.0
Net Income	418,443	455,291	(36,848)	91.9
Operating Transfers In (Out)	(56,951)	(51,118)	(5,833)	(111.4)
Increase (Decrease) in Retained Earnings	361,492	404,173	(42,682)	89.4
RETAINED EARNINGS – Beginning of Period	9,726,725	7,365,322	2,361,403	132.1
RETAINED EARNINGS – END OF PERIOD	10,088,217	7,769,496	2,318,721	129.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
December 31, 2011 and 2010

	December 31, 2011	December 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,191,174	33,154,071
Less: Accumulated Depreciation	(17,414,150)	(16,549,348)
Net Plant in Service	17,777,024	16,604,723
CURRENT ASSETS		
Cash & Investments	956,833	626,988
Customer Accounts Receivable	768,131	817,128
Other Accounts Receivable	76,589	86,234
Inventory	3,480	3,728
Prepaid Expenses	18,632	16,697
Total Current Assets	1,823,666	1,550,775
RESTRICTED FUNDS	3,345,168	3,147,402
NON-CURRENT ASSETS		
Unamortized Loss	89,516	127,880
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,900,390	3,065,780
TOTAL ASSETS	25,846,247	24,368,680
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,935,876	12,644,719
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,904,641	19,613,484
LIABILITIES		
Current Liabilities:		
Accounts Payable	205,694	202,786
Accrued Liabilities	53,344	27,600
Total Current Liabilities	259,038	230,387
Non-Current Liabilities:		
Bonds Payable	3,668,115	4,504,162
Unamortized Premium on Long-Term Debt	14,453	20,648
Total Non-Current Liabilities	3,682,568	4,524,810
Total Liabilities	3,941,606	4,755,196
TOTAL LIABILITIES AND EQUITY	25,846,247	24,368,680

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	683,704	702,672	(18,968)	97.3
Commercial Sales	604,203	589,641	14,562	102.5
Industrial Sales	615,945	653,041	(37,096)	94.3
Interdepartmental Sales	2,648	2,824	(176)	93.8
Other Operating Revenues	23,099	17,536	5,563	131.7
Total Operating Revenues	1,929,599	1,965,714	(36,115)	98.2
OPERATING EXPENSES				
Collection - Operations	55,710	52,501	3,209	106.1
Collection - Maintenance	85,903	44,433	41,470	193.3
Pumping - Operations	325	329	(3)	99.0
Pumping - Maintenance	3,135	4,909	(1,774)	63.9
Treatment and Disposal - Operations	499,053	474,579	24,475	105.2
Treatment and Disposal - Maintenance	130,690	127,436	3,254	102.6
Customer Accounts	79,290	73,896	5,395	107.3
Administrative and General	111,275	121,730	(10,455)	91.4
Depreciation	562,625	542,007	20,618	103.8
Total Operating Expenses	1,528,006	1,441,819	86,187	106.0
Operating Income (Loss)	401,593	523,895	(122,302)	76.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,660	10,441	(1,781)	82.9
Non Utility Income	1,382,637	126,818	1,255,819	1,090.3
Merchandising, Jobbing & Contract Income	14,442	8,450	5,992	170.9
Merchandising, Jobbing & Contract Expense	(2,153)	(2,086)	(66)	(103.2)
Amortization Expense	(21,446)	(21,447)	(1)	(100.0)
Interest Expense	(111,404)	(93,611)	(17,793)	(119.0)
Total Non-Operating Revenue (Expense)	1,270,736	28,565	1,242,171	4,448.5
Net Income Before Amortizations	1,672,329	552,460	1,119,868	302.7
Amortization of Contributions in Aid of Construction				.0
Net Income	1,672,329	552,460	1,119,868	302.7
Operating Transfers In (Out)	(84,951)	(83,437)	(1,514)	(101.8)
Increase (Decrease) in Retained Earnings	1,587,377	469,023	1,118,354	338.4
RETAINED EARNINGS – Beginning of Period	13,348,499	12,175,696	1,172,803	109.6
RETAINED EARNINGS – END OF PERIOD	14,935,876	12,644,719	2,291,157	118.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND December 31, 2011 and 2010

	December 31, 2011	December 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	67,831,654	65,833,457
Less: Accumulated Depreciation	(34,661,304)	(32,174,441)
Net Plant in Service	33,170,351	33,659,016
CURRENT ASSETS		
Cash & Investments	8,668,332	6,512,540
Customer Accounts Receivable	2,982,566	2,831,142
Other Accounts Receivable		
Inventory	1,668,387	1,173,450
Prepaid Expenses	248,633	247,333
Total Current Assets	13,567,918	10,764,466
RESTRICTED ASSETS		
	9,734,035	10,123,400
NON-CURRENT ASSETS		
Unamortized Loss	120,523	217,730
Other Deferred Debits	84,822	104,396
Interdepartmental Loan Receivable	1,377,550	1,479,401
Total Non-Current Assets	1,582,895	1,801,528
TOTAL ASSETS	58,055,199	56,348,409
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,257,036	40,532,285
Contribution in Aid of Construction (Net)		
Total Equity	43,257,036	40,532,285
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,698,790	1,745,233
Accrued Liabilities	198,722	192,666
Total Current Liabilities	1,897,512	1,937,899
Non-Current Liabilities:		
Bonds Payable	12,413,327	13,373,500
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	487,324	504,725
Total Non-Current Liabilities	12,900,651	13,878,225
Total Liabilities	14,798,163	15,816,124
TOTAL LIABILITIES AND EQUITY	58,055,199	56,348,409

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential	3,518,625	3,462,568	56,058	101.6
Small General Service	3,056,734	2,833,155	223,579	107.9
Large General Service	10,751,667	9,927,879	823,788	108.3
Public Street Lighting	90,149	90,124	26	100.0
Interdepartmental	251,011	316,857	(65,846)	79.2
Forfeited Discounts	48,234	57,846	(9,611)	83.4
Other Operating Revenues	50,127	59,278	(9,151)	84.6
Total Operating Revenues	17,766,548	16,747,706	1,018,841	106.1
OPERATING EXPENSES				
Purchased Power	10,287,549	9,345,118	942,430	110.1
Generation - Operation	336,261	512,375	(176,114)	65.6
Generation - Maintenance	299,442	207,917	91,525	144.0
Transmission - Operation	1,606	2,114	(507)	76.0
Distribution - Operation	573,765	551,032	22,733	104.1
Distribution - Maintenance	317,507	346,862	(29,355)	91.5
Depreciation	1,353,823	1,265,877	87,947	107.0
Taxes Other Than Income Taxes	84,040	95,809	(11,769)	87.7
Customer Accounts	227,535	227,558	(23)	100.0
Administrative & General	1,183,441	1,014,385	169,056	116.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	14,664,969	13,569,048	1,095,922	108.1
Operating Income (Loss)	3,101,578	3,178,659	(77,081)	97.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	15,297	23,242	(7,945)	65.8
Merchandising, Jobbing & Contract Income		5,660	(5,660)	.0
Merchandising, Jobbing & Contract Expense	(101,837)	(93,552)	(8,285)	(108.9)
Amortization Expense	(16,684)	(16,684)		(100.0)
Interest Expense	(402,896)	(424,168)	21,272	(95.0)
Non-Operating Revenue (Expense)	5,751	8,945	(3,194)	64.3
Total Non-Operating Revenue (Expense)	(500,370)	(496,558)	(3,812)	(100.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,601,208	2,682,101	(80,893)	97.0
Operating Transfers In (Out)	(924,820)	(845,966)	(78,854)	(109.3)
Increase (Decrease) in Retained Earnings	1,676,388	1,836,135	(159,747)	91.3
RETAINED EARNINGS – Beginning of Period	41,580,648	38,696,150	2,884,497	107.5
RETAINED EARNINGS – END OF PERIOD	43,257,036	40,532,285	2,724,751	106.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

December 31, 2011 and 2010

	December 31, 2011	December 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,063,049	2,963,974
Tech Center Building		
Less: Accumulated Depreciation	(2,437,538)	(2,406,107)
Net Plant in Service	625,511	557,867
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(55,583)	(61,462)
Customer Accounts Receivable	21,438	58,688
Miscellaneous Accounts Receivable		5,238
Prepaid Expenses	2,371	3,237
Inventory	31,140	68,358
Total Current Assets	(635)	74,059
TOTAL ASSETS	624,876	631,925
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(313,996)	(270,103)
Revenue over Expenditures	87,952	(4,255)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	126,878	78,564
LIABILITIES		
Current Liabilities:		
Accounts Payable	8,949	21,379
Accrued Liabilities	28,897	17,851
Other Liabilities		
Total Current Liabilities	37,847	39,230
Non-Current Liabilities:		
Interdepartmental Loan Payable	460,151	514,131
2008 Bonds Payable		
Total Non-Current Liabilities	460,151	514,131
Total Liabilities	497,998	553,361
TOTAL LIABILITIES AND EQUITY	624,876	631,925

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Network Administration Fees	356,485	287,159	69,326	124.1
VOIP Services	29,003	23,969	5,033	121.0
Misc Revenues		1,754	(1,754)	.0
Network and Hardware Support	1,125	7,068	(5,943)	15.9
Data Services	3,832	52,129	(48,297)	7.4
Fiber Internet Access	138,731	85,409	53,322	162.4
Dial-up Internet Access	16,829	20,768	(3,939)	81.0
Wireless Internet Access	70,586	93,859	(23,272)	75.2
Network Internet Access	13,597	13,597		100.0
Web Site Host	5,474	5,173	301	105.8
Web Site Development		98	(98)	.0
Activation Fee	25		25	.0
Wireless Installation		61	(61)	.0
Mailboxes	1,843	1,685	157	109.3
Forfeited Discounts	909	1,175	(266)	77.3
	638,439	593,904	44,535	107.5
OPERATING EXPENSES				
Personnel	205,213	202,658	2,555	101.3
Insurance Benefits	39,476	40,758	(1,281)	96.9
Pension & Other Benefits	42,979	38,274	4,705	112.3
Contractual Services- Maintenance	19,373	48,954	(29,581)	39.6
Contractual Services- Professional	85,760	72,287	13,473	118.6
Contractual Services- Communications	30,962	76,786	(45,824)	40.3
Contractual Services- Professional Development	3,950	3,011	938	131.2
Service Charges	67,970	94,015	(26,044)	72.3
Commodities - Maintenance Supplies	141	7,671	(7,530)	1.8
Commodities - General Supplies	8,541	5,794	2,747	147.4
Other Expenditures	(588)	(729)	141	(80.7)
Depreciation	20,131	22,599	(2,468)	89.1
Transfer to Administrative Services	11,987	10,916	1,071	109.8
	535,895	622,992	(87,097)	86.0
Operating Income (Loss)	102,545	(29,087)	131,632	352.5
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		44,905	(44,905)	.0
Merchandising, Jobbing, & Contract Expense	(13,533)	(17,119)	3,586	(79.1)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(1,060)	(2,953)	1,893	(35.9)
	(14,593)	24,833	(39,425)	(58.8)
Increase (Decrease) in Retained Earnings	87,952	(4,255)	92,207	2,067.1

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(313,996)</u>	<u>(270,103)</u>	<u>43,893</u>	<u>(116.3)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(226,044)</u></u>	<u><u>(274,358)</u></u>	<u><u>48,314</u></u>	<u><u>(82.4)</u></u>